

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,
Plaintiff,
vs.
HERMAN E. SIMMONS, et al.,
Defendants.

2:22-CV-11916-TGB-KGA

**ORDER GRANTING MOTION
TO EXTEND TEMPORARY
RESTRAINING ORDER
(ECF NO. 13)**

On January 20, 2023, this Court granted the Government's motion for a temporary restraining order ("TRO") against Defendants Herman E. Simmons, Richmond Simmons, and Profile Income Tax Co., d/b/a Simmons Income Tax Co. under 26 U.S.C. § 7407(b). ECF No. 11. Given that the Court's TRO is set to expire at 12 p.m. ET on February 3, 2023, the Government filed a motion to extend the TRO on January 30, 2023. ECF No. 13.

On February 1, 2023, the Court held a status conference to discuss the TRO's impending expiration and the Government's motion to extend. Defendants' counsel explained that Defendants oppose the Government's motion to extend for the same reasons outlined in their initial response to the Government's motion for a TRO (ECF No. 9). The Court confirmed that the parties intend to use the full time allotted to complete briefing

on the Government's preliminary injunction motion. Pursuant to Eastern District of Michigan Local Rule 7.1(e)(2)(A), briefing on the preliminary injunction motion will be complete on February 21, 2023. Defendants' counsel also noted that Defendants intend to request an evidentiary hearing on the Government's preliminary injunction motion before the Court's ruling. Accordingly, the Court indicated that it would issue notice for a hearing to be set promptly after briefing on the preliminary injunction motion is complete.

Having concluded that the none of the circumstances warranting issuance of the TRO have changed since the Court's January 20 Order, the Court adopts and incorporates the findings and conclusions contained in that Order (ECF No. 11). In the interest of maintaining the status quo pending resolution of the preliminary injunction motion, the Court **EXTENDS** the present TRO issued under 26 U.S.C. § 7407(b) until such time as the Court rules on the Government's motion for preliminary injunction.

IT IS SO ORDERED.

Dated: February 1, 2023 s/Terrence G. Berg
TERRENCE G. BERG
UNITED STATES DISTRICT JUDGE